KRAMER LEVIN NAFTALIS & FRANKEL LLP

Thomas Moers Mayer (TM-9357)
Matthew J. Williams (MW-4081)
Stephen D. Zide (SZ-0004)
1177 Avenue of the Americas
New York, New York 10036
(212) 715-9100
Counsel for the Official Committee
of Unsecured Creditors of Dana Corporation, *et al.*www.danacreditorcommittee.com

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

In re Dana Corporation, et al., Debtors.	Chapter 11 Bankr. Case No. 06-10354 (BRL) (Jointly Administered)
Veyance Technologies, Inc., Assignee of The Goodyear Tire & Rubber Company, Appellant, vs. Dana Corporation, et al., Appellee.	Case No. 07-CV-06169 (DAB) (Bankruptcy Appeal) Judge Deborah A. Batts

JOINDER OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS TO $\underline{\textbf{BRIEF OF APPELLEE}}$

The Official Committee of Unsecured Creditors (the "<u>Creditors' Committee</u>") of the above-captioned debtors and debtors-in-possession (collectively, the "<u>Debtors</u>"), by and through its undersigned counsel, hereby joins the Brief of Dana Corp. ("<u>Appellee</u>") filed with

this Court on October 3, 2007. In support of this Joinder, the Creditors' Committee respectfully states as follows:

Joinder

On June 11, 2007, The Goodyear Tire & Rubber Company, filed its Notice of Appeal of the Memorandum Decision and Order, dated May 30, 2007, (the "Order"), denying The Goodyear Tire & Rubber Company's Motion for Enlargement of Time Pursuant to Rule 9006(b) of the Federal Rules of Bankruptcy Procedure To File Section 503(b)(9) Administrative Expense Claims. In accordance with Fed. R. Bankr. P. 8001(a)(2), the Notice of Appeal properly listed the Creditors' Committee among the parties to the Order.

The Creditors' Committee has reviewed the Brief of Appellee, substantially in the form filed with this Court. The Creditors' Committee concurs with Appellee's arguments, and therefore respectfully requests that the Court affirm the Order.

Dated: October 3, 2007

KRAMER LEVIN NAFTALIS & FRANKEL LLP

By: /s/ Matthew Williams
Thomas Moers Mayer (TM-9357)
Matthew J. Williams (MW-4081)
Stephen D. Zide (SZ-0004)
1177 Avenue of the Americas
New York, New York 10036

Tel: (212) 715-9100

Fax: (212) 715-8000

COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS WWW.DANACREDITORCOMMITTEE.COM